

Board of Assessors

Assessing Guidelines

In many small towns in Maine, the elected Board of Selectmen serve also, as the elected Board of Assessors. It is highly recommended that all assessors receive basic training in assessing. The Department of Revenue Services puts on a training course every year, around the first week in August plus other training sessions throughout the year.

The Board of Assessors may contract out to an outside assessing firm for assistance in the performance of some of the assessing functions. This may be done, when the town has to do a complete revaluation or to help with the annual maintenance services.

It is important to remember that the contracted assessor, employed by the town, for the purpose of appraising property values, is not the town assessor, unless expressly appointed by the Board of Selectmen, pursuant to 30-A MRSA ss2526. The contracted appraiser only provides information to the assessors, which may or may not be used in determining the actual assessments. For this reason, it is important that the assessors be knowledgeable of the methods used by the appraiser.

In general, the Board of Assessors has the following basic responsibilities:

1. Maintaining an updated mapping system, depicting all parcels of land in the community. This requires a review of all deed transfers, so that any subdivision of lots may be recorded on the tax maps and that proper square footage or acreage of the lots may be recorded.
2. Maintaining updated lists of all real and personal property so that taxes may be assessed to the owner of record.
3. Maintaining an updated record of all property exemptions, such as "Homestead", "Veteran" and "Blind".
4. Performing field inspections to determine pertinent data concerning the land, buildings, structures, equipment and any other improvements. A review of all building permits and plumbing permits will help to identify which properties need to be inspected for revaluation.
5. Determining property value. After collecting general, specific and comparative data on all types of property, the assessor analyzes the data and processes them into indications of value for each individual piece of property. The property is then assessed at its fair market value or some fraction thereof, known as the assessed value.
6. Determining the classification of all land and properties into their proper categories. This includes "tree growth", "farmland", "open space", "shore land", "resource protection", general purpose and various exemptions.
7. Updating the assessing records with changes of ownership, changes of address, etc.
8. Maintaining and certifying the official Valuation Book/Records and subsequently determining the Tax Rate and Tax Commitment.

9. Reviewing all requests for abatements and taking the necessary action to approve or deny any abatements.
10. Representing the Town of Acton during any public hearings of the Board of Assessment Review.
11. Making supplemental assessments. At times, certain additional or supplemental assessments may be necessary where properties were inadvertently omitted from the regular assessment.
12. Notifying property owners of any changes in valuation.

It is recommended that an Assessor's Log Book be established to record any changes to a property owners assessment.

1. Assessor's Log Book
 - a. A log book shall be maintained for the recording of all Valuation Adjustments, Abatements and Supplemental Assessments with the following data:
 - (1) Map/Lot
 - (2) Owner's Name
 - (3) Amount of Adjustment
 - (4) Reason for the adjustment
 - (5) Name/Initials of the Assessor's Agent recommending the change
 - (6) Date of Site Visit
 - (7) Names of the two Assessors that approved the Valuation Adjustment
 - (8) Date of Approval

The following procedures should be followed when making any changes to a property owner's assessment:

1. Valuation Adjustments
 - a. All valuation adjustments must be verified by a site visit and recorded in the "Assessor's Log Book" and the "Property Record Card".
 - b. Upon approval of a valuation adjustment, the property owner shall be notified in writing of the amount of the adjustment and the reason for it.
2. Abatements
 - a. All requests for abatements must be approved/denied by at least two of the assessors.
 - b. If the Assessor's Agent is asked to make a recommendation on an abatement, the recommendation will be recorded in the Assessor's Log Book with the date, amount recommended and the name of the Assessor's Agent.
 - c. The Property Record Card shall also be properly annotated to show the date of approval of the abatement.
3. Supplemental Assessments

- a. When Supplemental Assessments are made, they will be recorded in the Assessor's Log Book and the Property Record Card in the same way as the Abatements.
 - b. All Supplemental Assessments shall be approved by at least two of the assessors.
4. Property Record Cards
- a. The Property Record Cards may be Hard copies or stored digitally in an Assessing Program.
 - b. Any Valuation Adjustments made shall be recorded on the Property Record Card with the amount of adjustment, reason for the adjustment, date of site visit and the initials of the person making the adjustment.

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**Town of Acton
Assessor's Log**

Rev 1

Date:_____

Map/Lot:_____

Name of the Property Owner:_____

Valuation Adjustment: Yes/No **Land:**_____ **Building:**_____

Amount of Adjustment:_____

Reason for the Adjustment:

Was a site visit made? Yes/No **Date of site visit:**_____

Name/Initials of the person recommending the adjustment:_____

Has the Property Record card been properly annotated? Yes/No

Names of two Assessors that have approved the Valuation Adjustment:

Date of approval:_____

Has the property owner been notified? Yes/No

Date of Notification:_____

Abatement requested: Yes/No

Was the Abatement: Approved/Denied

Was a Supplemental Assessment issued? Yes/No

Date of issue:_____